

Shawn K. Brown
 The Law Office of Shawn K. Brown PLLC
 TX. Bar No. 03170490
 P.O. Box 93749
 Southlake, TX 76092
 (817) 488-6023
 Fax (888) 688-4621
shawn@browntrustee.com

Counsel for the Chapter 7 Trustee

**IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE NORTHERN DISTRICT OF TEXAS
 FORT WORTH DIVISION**

IN RE:	§ § §
SYNERGY FABRICATION, INC.	CASE NO. 19-45206-ELM
DEBTOR.	§ §

FEE APPLICATION COVER SHEET

Final Application of Lain, Faulkner & Co., P.C.
 For the period from March 1, 2020 through May 31, 2021

Capacity: Accountants for the Chapter 7 Trustee **Chapter:** 7

Debtor(s): Synergy Fabrication, Inc. **Case No.:** 19-45206-elm7

Retainer Received: \$0.00 **Amount Previously Paid:** \$0.00

Amount Requested:

Fees:

Incurred During Application Period	\$14,268.50
Non-Billed Services	<u>(\$2,035.00)</u>
Requested for Application Period	12,233.50
Fees Subsequent to Application Period	2,000.00
Expenses	<u>18.43</u>
Total Amount Requested:	<u>\$ 14,251.93</u>

<u>Hourly Rates:</u>	Professional	Staff
Highest Rates:	\$425.00	\$210.00
Total Hours Billed:	41.90	10.30
Amounts Billed:	\$10,535.50	\$1,698.00
Average Hourly Rate:	\$251.44	\$164.85
Overall Blended Hourly Rate:		\$234.36

Expenses:

PACER	\$5.40
Postage/Oversight Delivery	12.55
Telephone	<u>0.48</u>
	<u>\$18.43</u>

/s/ Kelly McCullough _____ Date _____
Signature

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Chapter 7 Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION

IN RE: §
SYNERGY FABRICATION, INC. § CASE NO. 19-45206-ELM
DEBTOR. § CHAPTER 7

NOTICE

NO HEARING WILL BE CONDUCTED HEREON UNLESS A WRITTEN RESPONSE IS FILED WITH THE CLERK OF THE UNITED STATES BANKRUPTCY COURT AT 501 WEST TENTH STREET, ROOM 147, FORT WORTH, TX 76102 BEFORE THE CLOSE OF BUSINESS ON JULY 15, 2021, WHICH IS AT LEAST TWENTY-ONE (21) DAYS FROM THE DATE OF SERVICE HEREOF.

ANY RESPONSE MUST BE IN WRITING AND FILED WITH THE CLERK, AND A COPY MUST BE SERVED UPON THE APPLICANT PRIOR TO THE DATE AND TIME SET FORTH ABOVE. IF A RESPONSE IS FILED A HEARING WILL BE HELD WITH NOTICE ONLY TO THE OBJECTING PARTY.

IF NO HEARING ON SUCH NOTICE OR APPLICATION IS TIMELY REQUESTED, THE RELIEF REQUESTED SHALL BE DEEMED TO BE UNOPPOSED, AND THE COURT MAY ENTER AN ORDER GRANTING THE RELIEF SOUGHT OR THE NOTICED ACTION MAY BE TAKEN.

TO THE HONORABLE EDWARD L. MORRIS
UNITED STATES BANKRUPTCY JUDGE:

LAIN, FAULKNER & CO., P.C. ("LainFaulkner" or "Applicant"), accountants to Shawn K. Brown, Chapter 7 Trustee (the "Trustee"), files its Final Application for Allowance of Fees and Expenses (the "Application"), and would respectfully show the Court as follows:

I. CASE INFORMATION AND STATUS

1. On December 30, 2019, Synergy Fabrication, Inc. (the “Debtor”) filed a voluntary petition for relief under Chapter 7 of the Bankruptcy Code.

2. The Trustee was appointed thereafter, and continues to serve in that capacity.

3. On March 13, 2020, the Trustee filed an Application for Order Authorizing Employment of Accountant for the Chapter 7 Trustee (Doc. No. 25). On March 16, 2020, this Court entered an Order Approving Employment of Accountant for the Chapter 7 Trustee (Doc. No. 27). A true and correct copy of this Order is attached hereto as Exhibit “A.”

4. This Application covers the period from March 1, 2020 through May 31, 2021. No agreement exists between LainFaulkner and any other person or entity for the sharing of compensation to be received for services rendered in connection with this case, except that such compensation will be shared among members of LainFaulkner.

5. The Trustee currently holds approximately \$289,000 in the Estate bank account. The Trustee is still in the process of administering the affairs of this estate.

II. SUMMARY OF THE APPLICATION

6. During the Application Period, Applicant has provided professional accounting and financial consulting services to the Trustee and, pursuant to §330 of the United States Bankruptcy Code and Rule 2016 of the Federal Rules of Bankruptcy Procedure, makes this Application for the award of reasonable compensation and reimbursement of reasonable and necessary out-of-pocket expenses.

7. By and through this Application, Applicant requests approval of fees in the amount of \$12,233.50 and expenses in the amount of \$18.43 for a total of \$12,251.93, for the Application Period. During the Application Period Applicant spent a total of 52.20 hours providing the services

for the Estate. Applicant anticipates incurring time estimated at \$2,000.00 to prepare the Estate's final federal tax return and to prepare this final fee application.

8. Applicant believes that the fees applied for herein are fair and reasonable in view of the time spent, the size, complexity and extent of the operation of the Estate, the risks associated with this case, and the results obtained. Applicant has attached as Exhibit "B," a summary by individual, which lists the total hours billed and the applicable billing rates, by project representing total hours billed and total fees requested for each project category, and time spent by each individual on each project and the detailed description of how each of these hours was spent on a day-to-day basis.

9. Summarized below, are the categories of professional services rendered by the Applicant:

A. Accounting – General Accounting – Applicant had discussions with prior accountant regarding records. Total Fees Requested - \$680.00.

B. Asset Management – Applicant discussed status of deposits with various prepaid customers. Total Fees Requested - \$127.50.

C. Avoidance Actions – Applicant segregated this category into two project codes to assist in evaluating the reasonableness of each service.

- Database Construction/Start-Up – Applicant reviewed schedules, records and documents to determine significant transfer data. Total Fees Requested - \$1,298.00.

- Individual File Review – Applicant reviewed bank statements and general ledger worksheets for potential preferential transfers. Total Fees Requested - \$2,386.50.

D. Claims – Maintenance/Analysis – Applicant reviewed and discussed State of Texas sales tax claim. Total Fees Requested - \$459.00.

E. Document Management – Applicant researched document availability. Total Fees Requested - \$409.50.

F. Employment/Fee Application – Applicant incurred time in preparing its employment documents and this final fee application. Total Fees Requested - \$437.50.

G. IT Services – Applicant incurred time scanning files for malware and exchanging files via remote platforms. The process is part of the Applicant's standard file receipt procedures. Total Fees Requested - \$330.00.

H. Litigation Services – Applicant had discussions with David Theobald regarding vendor deposit issues. Total Fees Requested - \$297.50.

I. Status Conferences/Meetings – Applicant discussed customer deposits with David Theobald. Applicant Total Fees Requested - \$212.50.

J. Tax Services – Applicant has performed several tax services in this matter and has segregated those services into two project codes to assist in evaluating the reasonableness of each service.

- Federal Income Tax Return – Applicant prepared and filed the consolidated Form 1120 for the year ended December 31, 2020. Total Fees Requested - \$5,213.00.
- Sales Tax – Applicant reviewed sales tax issue with former accountant. Total Fees Requested - \$382.50.

K. Client Time Not Billed. Applicant incurred time totaling 6.20 hours in performing certain of the services above which, if billed at normal rates, would total \$2,035.00. Applicant is not requesting payment for those fees. Total Fees Incurred - \$2,035.00. Total Fees Requested - \$0.00.

L. Fees to be incurred Subsequent to the Application Period – Applicant anticipates incurring time after the Application Period in the preparation of the Estate's final federal

tax return and in the preparation of this final fee application. Applicant estimates fees to be incurred for these services to total \$2,000.00.

10. Exhibit "B" also includes a summary and detailed itemization of actual and necessary expenses incurred by Applicant for which reimbursement is sought in the amount of \$18.43. Applicant represents that such expenses are reasonable, economical and customarily charged to non-bankruptcy clients. Applicant further represents that requested expenses adhere to allowable rates for expenses as fixed by federal and local guidelines or order of the Court.

III. FIRST COLONIAL FACTORS

11. The Fifth Circuit Court of Appeals has enumerated a number of factors which should be considered in awarding compensation to professionals, such as the Applicant, in a bankruptcy proceeding such as the instant one. See First Colonial Corp. V. American Benefit Life Insurance Company, 544 F.2d 1291 (Fifth Circ. 1977) Cert. Denied, 431 U.S. 904 (1977). See Lawler V. Teofan, et al., 807 F.2d 1207 (Fifth Cir. 1987). See also 11 U.S.C. § 330. Consideration of these factors follows:

A. Time and Labor Required. Since its appointment, Applicant has committed the necessary time and effort on behalf of the Trustee to assist him in fulfilling his fiduciary responsibilities in this proceeding. During the Application Period, a total of 52.20 hours totaling \$14,268.50 in fees were incurred by Applicant on behalf of the Trustee and this Estate. Applicant voluntarily reduced its fees by \$2,035.00 bringing the total fees to \$12,233.50. Applicant is requesting \$12,233.50 in payment of those services provided during the Application Period. In addition, Applicant is requesting an additional \$2,000.00 in the preparation of the Estate's final federal tax return and in the preparation of this final fee application.

- B. Novelty and Difficulty of the Questions. The issues that Applicant encountered serving as Accountant for the Chapter 7 Trustee during this Application Period have been of a complex and specialized nature, requiring advanced skills and knowledge in bankruptcy accounting, tax reporting, and financial analysis, in order to obtain results useful to the Trustee and beneficial to the Estate.
- C. Skill Requisite to Perform the Services Properly. Applicant's firm has members who are specialized in various facets of bankruptcy matters and tax accounting. Due to their expertise and skill in these specialized areas, Applicant believes far more time would have been expended by less experienced personnel, with considerably less desirable results.
- D. Exclusion of Other Employment. Applicant is unable to precisely estimate the extent to which it has been precluded from accepting other employment by reason of its employment in this case. Applicant has, however, found it necessary to reschedule and, in some instances forego, work on other matters because of the concentrated efforts necessary to respond to the needs of the Trustee.
- E. Customary Fees. The fees for which Applicant has applied herein are within the customary fees awarded in other proceedings for similar services rendered and results obtained.
- F. Whether the Fee is Fixed or Contingent. Applicant's fee in this proceeding is fixed at its standard hourly rates and is not contingent upon results achieved or the ultimate availability of funds for the payment of said fees from the bankruptcy

Estate. Applicant, however, concedes that fees in bankruptcy cases are contingent on success of the case as well as being subject to scrutiny by this Court.

- G. Time Limitations. Applicant believes that its role in this case has, to date, been handled in an expeditious manner, given the factual circumstances involved and the complex issues confronted. Applicant further believes that no undue delays have occurred and that it has proceeded expeditiously and efficiently to the benefit of the Trustee, the creditors and all other parties-in-interest.
- H. The Amount Involved and Results Obtained. Applicant's work and effort in assisting the Trustee in this case has been both necessary and beneficial to the Estate and administration of the case. The Applicant's efforts and associated benefits to the Estate include assisting the Trustee in complying with the federal and state income tax filing requirements for the Bankruptcy Estate and providing further financial analysis to enable the Trustee to fulfill his fiduciary responsibilities in this case.
- I. Experience, Reputation and Ability of Applicant. Applicant submits that its accountants and other staff personnel are respected for their ability in accounting and financial consulting services, particularly in regard to bankruptcy situations. Applicants have been retained by numerous debtors-in-possession, trustees and committees in various Chapter 11 and Chapter 7 proceedings and have received favorable comments from the Courts and other parties-in-interest.

- J. Undesirability of the Case. Applicant does not believe that this is or should be a significant factor in the consideration of this Application. Indeed, Applicant does not believe that this case was undesirable during the Application Period.
- K. The Nature and Length of the Professional Relationship with the Client. Prior to Applicant's engagement by the Trustee in March 2020, Applicant had not performed services for the Debtor or any related entities. Applicant has performed accounting services in numerous other bankruptcies, some of which also involved the Trustee, certain creditors and attorneys involved in this case.
- L. Awards in Similar Cases. Applicant believes that the services rendered herein as Accountant for the Trustee have substantially benefited the Estate and its creditors, and that such services are of a reasonable value. Applicant further represents that the fees applied for are in conformity with fees allowed in similar proceedings for similar services rendered and results obtained. Applicant respectfully requests that the Court take judicial notice of the awards that have been made in similar proceedings in this Court and other bankruptcy courts in the State of Texas.

IV. APPLICANT'S REPRESENTATIONS

12. Applicant represents that to the best of Applicant's knowledge, information and belief, formed after reasonable inquiry, the compensation and expense reimbursement sought is in conformity with the guidelines for compensation and expense reimbursement of professionals adopted in the United States Bankruptcy Court for the Northern District of Texas. Furthermore, the compensation and expense reimbursement requested in this Application are billed at rates, in accordance with practices no more favorable than those customarily employed by Applicant and

generally accepted by Applicant's clients. Applicant has attached as Exhibit "C" brief resumes of the personnel involved in this engagement for whose services compensation is being sought. Applicant has incorporated as Exhibit "D" a statement certifying the firm's billing rates and confirming the review of this Application by the Chapter 7 Trustee.

V. PRAYER FOR RELIEF

WHEREFORE, Applicant respectfully prays that the Court (1) allow on a final basis reasonable compensation for professional services rendered during the Application Period in the total sum of \$12,233.50; (2) allow on a final basis reasonable expenses incurred by Applicant during the Application Period totaling \$18.43; (3) allow on a final basis fees to be incurred after the Application Period anticipated to be \$2,000.00 for the preparation of the Estate's final federal tax return and the preparation of this final fee application; (4) authorize payment of those fees and expenses in the total amount of \$14,251.93; and (4) grant the Applicant such other and further relief, general or special, at law or in equity, to which it may be justly entitled.

Respectfully submitted,

By: /s/ Kelly McCullough
Kelly McCullough

400 N. Saint Paul, Suite 600
Dallas, TX 75242
(214) 720-1929 Telephone
(214) 720-1450 Facsimile
www.lainfaulkner.com

ACCOUNTANTS FOR CHAPTER 7 TRUSTEE

CERTIFICATION OF PROFESSIONAL

The undersigned hereby certifies that (a) the undersigned is the professional designated by the Applicant with the responsibility in this case for compliance with the Guidelines for Compensation and Expense Reimbursement of Professionals dated Effective January 1, 2001 for the United States Bankruptcy Court for the Northern District of Texas; (b) the undersigned has read this Interim Application; (c) to the best of the undersigned's knowledge, information and belief, formed after reasonable inquiry, the compensation and expense reimbursement sought is in conformity with the guidelines, except as specifically noted in this Interim Application; and (d) the compensation and expense reimbursement requested are billed at rates, in accordance with practices, no less favorable than those customarily employed by the Applicant and generally accepted by the Applicant's clients.

/s/ Kelly McCullough
Kelly McCullough

CERTIFICATION BY TRUSTEE

I, Shawn Brown, the Chapter 7 Trustee in this case, hereby certify that I have read and approved this Final Application for fees and expenses.

Dated: June 23, 2021.

/s/ Shawn K. Brown
Shawn K. Brown, Trustee



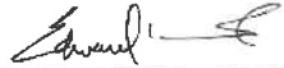
CLERK, U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS

ENTERED

THE DATE OF ENTRY IS ON
THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Signed March 16, 2020



United States Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION

In Re:

SYNERGY FABRICATION, INC.

DEBTOR

§
§
§
§
§
§

Case No. 19-45206-ELM

CHAPTER 7

**ORDER APPROVING EMPLOYMENT OF
ACCOUNTANT FOR THE CHAPTER 7 TRUSTEE**

On this day came on for consideration the Application of Shawn K. Brown, the chapter 7 Trustee in this case, seeking authority to employ the accounting firm of Lain, Faulkner & Co., P.C., as accountant for the Trustee ("Application"), and it appearing that no adverse interest or lack of disinterestedness having been represented, and the Court being satisfied that said firm represents no interest adverse to the bankruptcy estate, and it appearing that the employment of the firm would be in the best interest of the estate, it is therefore,

ORDER APPROVING EMPLOYMENT OF ACCOUNTANT - Page 1 of 2

EXHIBIT A

ORDERED that Lain, Faulkner & Co., P.C., be and hereby is employed as accountant for Shawn K. Brown, Chapter 7 Trustee in this case as set forth in the Application, provided, however the Trustee shall be responsible for accounting for funds of the estate and all other administrative duties pursuant to 11 U.S.C. §704.

End of Order # #

PREPARED BY:

Shawn K. Brown
TBN 03170490
The Law Office of Shawn K. Brown PLLC
PO Box 93749
Southlake TX 76092
shawn@browntrustee.com

COUNSEL FOR THE CHAPTER 7 TRUSTEE

LainFaulkner

Synergy Fabrication, Inc.
c/o Shawn Brown, Trustee
P.O. Box 93749
Southlake, TX 76092

Invoice Period: 03-01-2020 - 05-31-2021

RE: SF1484 - Synergy Fabrication, Inc.

Time Details

Date	Staff Member	Description	Hours	Rate	Amount
<u>Accounting - General Accounting</u>					
03-04-2020	Kelly McCullough	Telecom with former accountant to discuss records.	1.10	425.00	467.50
03-06-2020	Kelly McCullough	Reviewed bank statements and other client data.	0.50	425.00	212.50
			1.60		680.00
<u>Asset Management</u>					
05-12-2020	Kelly McCullough	Telecom to various prepaid customers regarding status of deposit.	0.30	425.00	127.50
			0.30		127.50
<u>Avoidance Actions - Database Construction/Start-up</u>					
05-04-2020	Kelly McCullough	Reviewed prepaid schedules for potential recovery and corresponded with Dave Theobald about same.	0.60	425.00	255.00
05-12-2020	Kelly McCullough	Reviewed records to determine if vendor deposits applied to outstanding A/R.	0.40	425.00	170.00
05-13-2020	Kelly McCullough	Reviewed documents available for preference review.	1.10	425.00	467.50
09-22-2020	Scott Reese	Revise schedule of transfers; highlight transfers made 90 days pre-petition.	0.40	185.00	74.00
11-18-2020	Karla Wortham	QC significant transfers data compared to GL	0.40	195.00	78.00
11-19-2020	Karla Wortham	QC significant transfers data compared to GL	1.30	195.00	253.50
			4.20		1,298.00
<u>Avoidance Actions - Individual File Review</u>					
08-24-2020	Scott Reese	Begin review of bank statements in reference to identification of potential preferential payments to vendors and/or transfers to insiders one year pre-petition.	2.70	185.00	499.50
09-14-2020	Scott Reese	Review all bank statements one year per-petition and identify significant transfers greater than \$5,000.	5.40	185.00	999.00
			3.40		629.00

Date	Staff Member	Description	Hours	Rate	Amount
<u>Avoidance Actions - Individual File Review</u>					
11-16-2020	Scott Reese	Review G/L worksheet and identify transfers with no transaction detail from the bank statements.		185.00	
11-17-2020	Scott Reese	Complete and review G/L for 2019 in reference to identification of significant disbursements.	1.20	185.00	222.00
12-17-2020	Scott Reese	Conference call with the Trustee regarding potential preferential transfers and need for additional documentation.	0.20	185.00	37.00
			12.90		2,386.50
<u>Claims - Maintenance/Analysis</u>					
07-21-2020	Kelly McCullough	Reviewed State of Texas sales tax claim and corresponded with Lionel Kimble at Comptrollers Office.	0.20	425.00	85.00
07-27-2020	Karla Wortham	Discussions and review of debtor records regarding Texas Comptroller claim	0.30	195.00	58.50
07-28-2020	Karla Wortham	Discussions and review/analysis of debtor records regarding Texas Comptroller claim	1.40	195.00	273.00
07-30-2020	Kelly McCullough	Corresponded with David Theobald regarding sales tax return.	0.10	425.00	42.50
			2.00		459.00
<u>Document Management</u>					
03-20-2020	Karla Wortham	Discussions and research regarding document availability	1.20	195.00	234.00
03-23-2020	Karla Wortham	Research regarding document availability	0.90	195.00	175.50
			2.10		409.50
<u>Employment/Fee Application</u>					
03-12-2020	Janice Oden	Prepared Kelly's affidavit in support of employment application; forwarded same to Kelly for further handling.	0.30	125.00	37.50
05-25-2021	Janice Oden	Began preparation on the final fee application.	3.20	125.00	400.00
			3.50		437.50
<u>IT Services</u>					
03-09-2020	Ray Behgam	Scanned the flash drive for malware.	0.20	275.00	55.00
05-12-2020	Ray Behgam	Downloaded "Synergy A/P Ageing as of 2019" from Dropbox; scanned for malware; unzipped and saved to network drive for further analysis.	0.40	275.00	110.00
06-15-2020	Ray Behgam	Scanned the flash drive we received from David Theobald for malware; copied to network drive for further analysis.	0.30	275.00	82.50
08-18-2020	Ray Behgam	Downloaded files from Trosch Citrix ShareFiles that Johnathan Milton had uploaded; scanned for malware; unzipped and saved to network drive for further	0.30	275.00	82.50

Date	Staff Member	Description	Hours	Rate	Amount
<u>IT Services</u>					
analysis.					
			1.20		330.00
<u>Litigation Services</u>					
04-29-2020	Kelly McCullough	Telecom with David Theobald to discuss vendor deposit issue.	0.20	425.00	85.00
04-29-2020	Kelly McCullough	Reviewed documents relating to potential vendor deposit issue.	0.50	425.00	212.50
			0.70		297.50
<u>Status Conferences/Meetings</u>					
04-01-2020	Kelly McCullough	Telecom with Dave Theobald to discuss customer deposits.	0.50	425.00	212.50
			0.50		212.50
<u>Tax Services - Federal Income Tax Return</u>					
06-18-2020	Jim Shaw	Conference with Kelly McCullough and old CPA about tax return preparation.	0.70	425.00	297.50
07-27-2020	Jim Shaw	Emails to Karla Wortham regarding sales tax forms that need to be filed.	0.50	425.00	212.50
09-01-2020	Jim Shaw	Office conference with Kelly McCullough on sales tax payment.	0.60	425.00	255.00
11-03-2020	Jennifer Voreis	Worked on tax return and schedules.	0.40	195.00	78.00
11-09-2020	Jennifer Voreis	Reviewed previously filed tax returns and had a conference with Jim Shaw.	1.10	195.00	214.50
11-09-2020	Jim Shaw	Emails with Kelly McCullough and Jennifer Voreis on status, returns, timing and issues with timing.	0.60	425.00	255.00
11-10-2020	Jim Shaw	Emails with Kelly McCullough on tax return, documents, timing, staffing and issues with filing 2020 return early regarding forms and law changes.	1.10	425.00	467.50
11-10-2020	Jennifer Voreis	Reviewed previously filed tax return and adjustments and debt discharge reported on that return; telephone conference with Jim Shaw.	1.10	195.00	214.50
11-11-2020	Jim Shaw	Reviewed prior year tax returns, emailed Shawn Brown on things shown on return and assets that were removed. Questions for Trustee on timing of 2020 return to be prepared.	1.30	425.00	552.50
11-13-2020	Jim Shaw	Reviewed tax return. Sent email to Jennifer Voreis and Kelly McCullough on issues, what we need and returns from prior years information needed to be confirmed with Trustee.	1.80	425.00	765.00
11-16-2020	Jennifer Voreis	Meeting with Jim Shaw regarding how to proceed on final tax return.	0.90	195.00	175.50

Date	Staff Member	Description	Hours	Rate	Amount
<u>Tax Services - Federal Income Tax Return</u>					
04-16-2021	Jennifer Voreis	Prepared federal tax return for 2020 with disclosures.	1.20	210.00	252.00
04-20-2021	Jennifer Voreis	Updated and finalized federal tax return and disclosures.	0.90	210.00	189.00
04-20-2021	Jim Shaw	Reviewed final tax return, disclosures, attachments to return and 505 election.	1.20	425.00	510.00
04-23-2021	Frances Hernandez	Started processing tax return. Returned to Jennifer Voreis with questions.	0.40	95.00	38.00
04-26-2021	Jennifer Voreis	Updated disclosures for return.	0.20	210.00	42.00
04-26-2021	Frances Hernandez	Received tax return with information requested; Returned letter to Jennifer Vories for correction to be made; Received corrected letter and scanned for tax return assembly.	0.20	95.00	19.00
04-27-2021	Frances Hernandez	Assembled tax return--filing, Central Insolvency, Trustee and file copies; Printed envelopes; Turned over to Jim Shaw for signatures.	0.40	95.00	38.00
04-27-2021	Jim Shaw	Final review and signed.	0.50	425.00	212.50
04-28-2021	Jim Shaw	Final review and signed returns.	0.50	425.00	212.50
05-03-2021	Jim Shaw	Emails with Trustee regarding faxing of 505 request and mailing of the K-1s to shareholders.	0.50	425.00	212.50
				16.10	5,213.00
<u>Tax Services - Sales Tax</u>					
03-04-2020	Jim Shaw	Met with Kelly McCullough and telephone call to Shawn Brown and discussed review of sales taxes paid. Discussed call to accountant.	0.90	425.00	382.50
				0.90	382.50
<u>X - Client Time Non-Billed</u>					
03-05-2020	Ray Behgam	Tried to download files from Synergy Fabrication SharePoint; however, I could only download partial files in each folder.	0.80		No Charge
03-10-2020	Ray Behgam	Tried to download files from Synergy Fabrication SharePoint, but I get error messages and get partial download.	1.50		No Charge
03-11-2020	Ray Behgam	Tried several ways to download files from Synergy Engineering SharePoint.	1.30		No Charge
05-12-2020	Ray Behgam	Tried to download files but I was unsuccessful.	0.40	275.00	No Charge
05-13-2020	Kelly McCullough	Telecom with Shawn Brown to discuss case.	0.30	425.00	No Charge
05-13-2020	Kelly McCullough	Reviewed documents available for preference review.	0.60	425.00	No Charge

Date	Staff Member	Description	Hours	Rate	Amount
<u>X - Client Time Non-Billed</u>					
06-15-2020	Kelly McCullough	Reviewed contents of data sent by former accountant Dave Theobald.	0.30	425.00	No Charge
06-18-2020	Kelly McCullough	Telecom with outside tax accountant to discuss records and 2019 return issue.	0.50	425.00	No Charge
07-21-2020	Kelly McCullough	Corresponded with David Theobald regarding sales tax return.	0.10	425.00	No Charge
07-28-2020	Kelly McCullough	Discussed sales tax claim issue with Karla Wortham.	0.20	425.00	No Charge
09-01-2020	Kelly McCullough	Corresponded with Shawn Brown regarding payment of sales tax penalty.	0.20	425.00	No Charge
			6.20		0.00
			Total		12,233.50

Time Summary

Staff Member	Hours	Rate	Amount
Frances Hernandez	1.00	95.00	95.00
Janice Oden	3.50	125.00	437.50
Jennifer Voreis	5.80	200.95	1,165.50
Jim Shaw	10.20	425.00	4,335.00
Karla Wortham	5.50	195.00	1,072.50
Kelly McCullough	5.50	425.00	2,337.50
Kelly McCullough - No Charge	2.20	0.00	0.00
Ray Behgam	1.20	275.00	330.00
Ray Behgam - No Charge	4.00	0.00	0.00
Scott Reese	13.30	185.00	2,460.50
Total	52.20		12,233.50
Activity	Hours	Rate	Amount
Accounting - General Accounting	1.60	425.00	680.00
Asset Management	0.30	425.00	127.50
Avoidance Actions - Database Construction/Start-up	4.20	309.05	1,298.00
Avoidance Actions - Individual File Review	12.90	185.00	2,386.50
Claims - Maintenance/Analysis	2.00	229.50	459.00
Document Management	2.10	195.00	409.50
Employment/Fee Application	3.50	125.00	437.50
IT Services	1.20	275.00	330.00
Litigation Services	0.70	425.00	297.50
Status Conferences/Meetings	0.50	425.00	212.50
Tax Services - Federal Income Tax Return	16.10	323.79	5,213.00
Tax Services - Sales Tax	0.90	425.00	382.50
X - Client Time Non-Billed	6.20	0.00	0.00
Total Fees			12,233.50

Expenses

Expense	Description	Amount
Postage/Oversight Delivery	Postage for June	4.00
PACER	PACER (4/1/2020 - 6/30/2020)	5.40

Expense	Description	Amount
Telephone	MITEL long distance for July	0.48
Postage/Oversight Delivery	April postage	8.55
Total Expenses		18.43

Expense Summary

Expense	Amount
PACER	5.40
Postage/Oversight Delivery	12.55
Telephone	0.48
Total Expenses	18.43
 Total for this Invoice	
12,251.93	

LainFaulkner

Resumes

PROFESSIONALS

Kelly McCullough - Mr. McCullough is a CPA and a director of Lain, Faulkner & Co., has a MBA in Finance from the University of North Texas and a BBA in Accounting, Stephen F. Austin State University. He has more than 30 years of experience in public practice and industry. He currently focuses his attention on providing accounting and consulting services on behalf of trustees, receivers, debtors and creditors which includes expert witness testimony in federal and state courts, forensic accounting, litigation services, preference and fraudulent transfer analysis, claims analysis and administration, asset liquidations and Bankruptcy matters. He also has extensive financial, accounting and operational experience in a wide range of industries including telecommunications, transportation, insurance and food services.

James Shaw – Mr. Shaw is a CPA and a director of Lain, Faulkner & Co., is a graduate of Midwestern State University (B.B.A. *magna cum laude*), and has over 40 years of tax and audit experience in public practice and banking, and provides numerous accounting, bookkeeping, and consulting services on behalf of trustees, receivers, and examiners. His experience includes payroll and excise tax, tax planning and entity structuring for startup and expanding businesses, review of historical tax returns, preparation of amended returns, IRS audit representation over most tax matters, litigation support and expert witness support and preparation, and review and consulting on bankruptcy tax issues, including tax planning, debtor and creditor tax issues, and post confirmation trust planning and implementation.

Karla Wortham – Ms. Wortham is a graduate of Western Governors University Texas with a Bachelor of Science in Accounting. She has over 13 years in accounting experience focused on bankruptcy, receiverships, litigation, and forensic services. This experience includes claims analysis and distribution, preference/fraudulent transfer analysis, assisting in case administration, and preparation of monthly and quarterly operating reports. She is also knowledgeable in various trustee software programs, such as TCMS, IQ7, and BMS.

Scott Reese – Mr. Reese is a graduate of Culver Military Academy in Culver, Indiana, and Indiana Wesleyan University with a Bachelor of Science in Accounting. He has over 20 years of experience focused on bankruptcy, reconstruction accounting and litigation support. His professional experience includes assisting bankruptcy trustees and court appointed receivers with case administration, claims review and analysis, avoidance actions as well as background and asset investigation. Mr. Reese also has previous experience in the oil and gas industry, and with an information services firm that provided services for complicated financial transactions including both proxy management and values transfers.

Jennifer Voreis – Mrs. Voreis has over 14 years as tax accountant. She is experienced in federal and state taxes as well as payroll, profit sharing plan reporting, financial reporting, tax planning and audits. Mrs. Voreis works with partnerships, corporations, trusts, nonprofits as well as individuals. She is also experienced in bankruptcy claims analysis and distribution, preference/fraudulent transfer analysis, assisting in case administration, and preparation of monthly and quarterly operating reports.

Ray Behgam – Mr. Behgam is a graduate of Friends University of Wichita, Kansas with BS in Computer Science and Information Systems and MS in Management Information Systems. He has been working full time as a Systems and Network Administrator since 1994. His areas of specialty are all Microsoft Windows Servers administration, Exchange servers and SQL Servers, Office 365 and Microsoft SharePoint. He also works with Dell and Hewlett Packard hardware such as servers, workstations, switches as well as Cisco switches and firewalls. Mr. Behgam is proficient with SQL databases and has been managing database servers since 1996. Mr. Behgam has worked with VMware vSphere since 2010 and Microsoft Hyper-V since 2019. Mr. Behgam has been conducting data mining and forensic since 2015.

STAFF

Mary Frances Hernandez - Ms. Hernandez has 40 years of experience as a loan processor, contract secretary, customer satisfaction representative and the last 18 years as an administrative assistant. Her responsibilities include client payroll, accounts payable, bank reconciliations, invoicing/tracking of payments, assembly of completed tax returns for clients and general office duties.

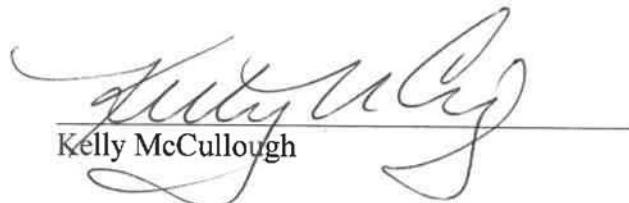
Janice Oden - Ms. Oden has over 42 years of experience as an administrative assistant, including 23 with Lain, Faulkner & Co. She has six years of experience in the insurance industry and 13 years in benefits consulting.

CERTIFICATION

THE STATE OF TEXAS §
 §
COUNTY OF DALLAS §

I, Kelly McCullough, hereby certify that I have read the foregoing Application and that to the best of my knowledge, information, and belief, formed after reasonable inquiry, the compensation and expense reimbursement sought is in conformity with the guidelines for compensation and expense reimbursement of professionals adopted in the United States Bankruptcy Court for the Northern District of Texas. The compensation and expense reimbursement requested in this Application are billed at rates, in accordance with practices, no less favorable than those customarily employed by our firm and generally accepted by our clients.

The Application has been forwarded to the Chapter 7 Trustee, for his review and approval.



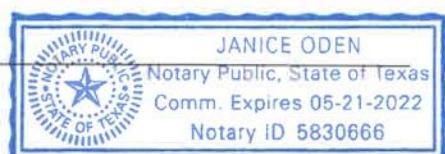
Kelly McCullough

SUBSCRIBED AND SWORN TO BEFORE ME on this 22nd of June 2021 to certify which witness my hand and seal of office.



Janice Oden
Notary Public, State of Texas

My Commission Expires:



Janice Oden
Printed Name of Notary

EXHIBIT D